ment obtained against the city upon confession of judgment by the corporation counsel. *Held*, the corporation cousel had no power to confess judgment against the city, as the power to settle claims resides in the comptroller, and collection of the judgment should be restrained. Three judges dissent upon the ground that corporation counsel did have such power, and further that a judgment cannot be attacked in equity on the ground that it was entered without authority, but the proceeding must be by motion in the action resulting in the judgment.

It seems plain from the charter provisions and general law that the corporation counsel had no power to confess judgment. *San Francisco* v. *LeRoy*, 138 U. S. 656. But the mode of attacking the judgment is without precedent. The Court in the original action had jurisdiction and confession of judgment was a mere *irregularity* for which the judgment cannot be impeached. *Black, Judgments*, 261. In the original action a motion to set aside judgment was made and denied. Where such a motion has been made and refused equity will not interfere by injunction. *Black, Judgments*, 363. No fraud or collusion in obtaining judgment was alleged nor was it denied that the city was justly indebted.

PROXIMATE CAUSE—INJURIES—NEGLIGENCE—EVANSVILLE, ETC. RY. CO. V. WELCH, 58 N. E. 88 (Ind.)—A man was struck by appellant's engine and hurled against appellee, who was injured in consequence. *Held*, on appeal, the plaintiff could not recover, as the defendant's negligence was not the proximate cause of his injury. To same effect see *Wood* v. *Penn. R.R. Co.*, 177 Pa. St. 306.

STATUTE OF FRAUDS—PART PAYMENT OF PRICE—RAYMOND V. COLTON, 104 Fed. 219.—Plaintiff was vice-president, general manager, and director of a joint stock mercantile company. Defendant was a stockholder in the company. Plaintiff by parol agreement would "get out" of the company in consideration of receiving one-fourth of the goods owned by the company. Several days after this arrangement plaintiff handed his resignation to defendant and now brings suit for the goods. *Held*, no such part payment as to take the contract out of the Statute of Fraud.

The decision in this case turns upon the peculiar wording of the New York statute. The general rule is that time of payment is unimportant. *Davis & Moore*, 13 Me. 424. And we understand that it is not authoritatively settled that payment *must* be made before suit is commenced. The New York statute demands that the payment should be made at the same time as the contract. *Jackson* v. *Tupper*, 101 N. Y. 575. A reaffirmance of the contract at the time the part payment is made will satisfy the statute. The facts in this case would seem to bring it under this last proposition.

TAXATION—EXEMPTIONS—YOUNG MEN'S CHRISTIAN ASS'N OF OMAHA V. DOUGLAS COUNTY, 83 N. W. 924 Neb. A Young Men's Christian Association owned a building and used all of it except the first floor, which was rented for business purposes. *Held*, that the first floor not being used exclusively for educational, charitable, or religious work, was not exempt from taxation under the general revenue laws of the State.

There are two views held as to exemptions of this nature. The first holds that the exemption is dependent upon the ownership of the property, regardless of its use. 12 *Am. & Eng. Ency.* 325. *University of South* v. *Skidmore*,